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TRIPURA GAZETTE

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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

NO.F.1-11(91)-TAX/GST/2017(Part-VI)
GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

Dated, Agartala, the 31st December, 2018.

ORDER

WHEREAS, sub-section (4) of section 52 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Tripura State Goods and Services Tax Act, 2017, the State Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. --This Order may be called the Tripura State Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018.

2. In section 52 of the Tripura State Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely: —

"*Explanation*: - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31st January, 2019.".

31/12/18

(Akinchan Sarkar, TCS Gr-I)
Joint Secretary
Government of Tripura
Finance Department

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